Attorney Docket No.: P-8839-US

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below under my name.

I believe that I am the original and first sole inventor or an original and first joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

TORQUE-LIMITER-EQUIPPED HANDLE AND FLUID CONTROLLER HAVING THE HANDLE

me specificat	ion of which	
	is attached hereto	•
\boxtimes	was filed on December 22, 2004	
• .	as United States Application Number of	or PCT International
	Application No. PCT/JP2004/019179	
	and was amended on	(if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified Specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, 1.56.

I hereby claim priority under Title 35, United States Code, \$119 of any provisional application filed in the United States in accordance with 35 U.S.C. \$119(e), or any application for patent that has been converted to a Provisional Application within one (1) year of its filing date, or any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

PRIOR FILED APPLICATION(S)

APPLICATION.	COUNTRY	(DAY/MONTH/YEAR FILED)	PRIORITY
NUMBER		. :	CLAIMED
PCT/JP2004/019179	PCT	22-December-2005	YES
2004/093499	JAPAN	26-March-2004	YES

I hereby claim the benefit under Title 35, United States Code, \$120 of any United States application listed below, and, insofar as the subject matter of each of the claims of this application is not disclosed in any prior United States application in the manner provided by the first paragraph of Title 35, United States Code, \$112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, \$1.56, which

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occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NO.

FILING DATE (DAY/MONTH/YEAR)

STATUS – PATENTED, PENDING, ABANDONED

I hereby appoint as my attorney(s) and agent(s) Mark S. Cohen (Attorney, Registration No. 42,425) or Caleb Pollack (Attorney, Registration No. 37,912) or Guy Yonay (Attorney, Registration No. 52,388) or Guy Levi (Attorney, Registration No. 55,376) or Naim Shichrur (Agent, Registration No. 56,248) or Rachel Teitelbaum (Agent, Registration No. 56,708) or David A. Loewenstein (Attorney, Registration No. 35,591) or Robert D. Schaffer (Attorney, Registration No. 33,775) or Michael A. Yamin (Agent, Registration No. 44,414), said attorney(s) and agent(s) with full power of substitution and revocation to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. These attorneys and agents are associated with Customer Number 49443.

Please address all correspondence regarding this application to:

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Direct all telephone calls to (646) 878-0800 and all facsimiles to (646) 878-0801.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF INVENTOR. DAIDO, Rumuiko
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SIGNATURE OF INVENTOR Kumhiku Dando
DATE 12 June 2006 (day / month / year)

Attorney Docket No.: P-8839-US

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SIGNATURE OF INVENTOR

12 /June / 2006

(day / month / year)